This listing of claims will replace all prior versions, and listings, of claims in the application:

AMENDMENTS TO THE CLAIMS

1. (Currently amended) A computer implemented method of converting an original structured document to XHTML content, the method comprising the steps of:

parsing the original structured document to be converted, wherein the original structured document is one of a SGML document or XML document to identify each first level element contained within the original structured document;

providing each first level element to an element handler, wherein a first level element is provided to an element handler established for the first level element type and element handler is operable to generate a first level XHTML content fragment corresponding to each first level element and identify other elements within a respective first level element; and

storing each of the first level XHTML fragments;

wherein the first level XHTML fragments are generated independent of the application that created the structured document.

- 2. (Previously presented) The method according to claim 1, further comprising parsing each first level element.
- 3. (Previously presented) The method according to claim 2, further comprising determining whether each first level element contains a second level element.

- 4. (Previously presented) The method according to claim 3, further comprising generating a second level XHTML content fragment corresponding to the second level_element.
- 5. (Previously presented) The method according to claim 4, further comprising storing the second level XHTML fragment.
- 6. (Previously presented) The method according to claim 1, further comprising determining the document type for the original structured document.
- 7. (Original) The method according to claim 6, wherein the document type includes one of: a book and standalone.
- 8. (Original) The method according to claim 1, further comprising opening the structured document.
- 9. (Previously presented) The method according to claim 1, further comprising generating a linked list of cross references including each of the identified first level elements having a cross reference identification.
- 10. (Currently amended) A computer program product for converting a structured document to XHTML content, the computer program product comprising the steps of:
 - a computer readable medium; and

computer program instructions, recorded on the computer readable medium, executable by a processor, for performing the steps of:

parsing an original structured document, wherein the original structured document is one of a SGML document or XML document to identify each first level element contained within the original structured document;

providing each first level element to an element handler, wherein a first level element is provided to an element handler established for the first level element type and element handler is operable to generate a first level XHTML content fragment corresponding to each first level element and identify other element within a respective first level element; and

storing each of the first level XHTML fragments; wherein the first level XHTML fragments are generated independent of the application that created the structured document.

- 11. (Previously presented) The computer program product according to claim 10, further comprising computer program instructions for parsing each first level element.
- 12. (Previously presented) The computer program product according to claim 11, further comprising computer program instructions for determining whether each first level element contains a second level element.
- 13. (Previously presented) The computer program product according to claim 12, further comprising computer program instructions for generating a second level XHTML content fragment corresponding to the second level element.

- 14. (Previously presented) The computer program product according to claim 13, further comprising computer program instructions for storing the second level XHTML fragment.
- 15. (Previously presented) The computer program product according to claim 10, further comprising computer program instructions for determining the document type for the original structured document.
- 16. (Original) The computer program product according to claim 15, wherein the document type includes one of: a book and standalone.
- 17. (Original) The computer program product according to claim 10, further comprising computer program instructions for opening the structured document.
- 18. (Previously presented) The computer program product according to claim 10, further comprising computer program instructions for generating a linked list of cross references including each of the identified first level elements having a cross reference identification.